



# Financial Summary

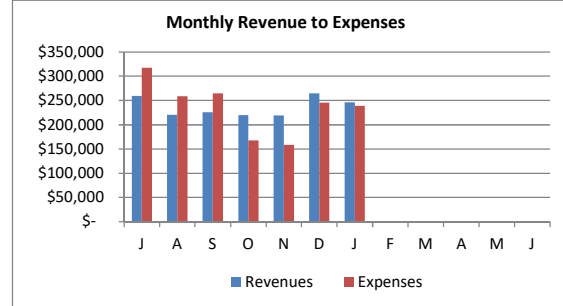
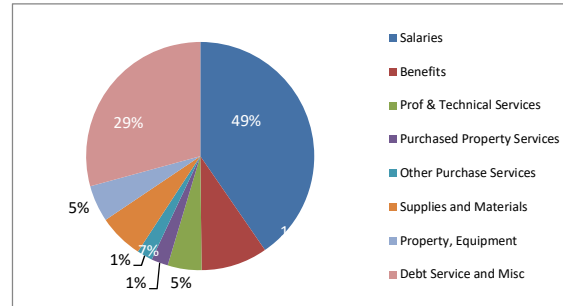
as of January 31st, 2022

58% through the Year

## BUDGET REPORT

	Year-to Date Actuals	Approved Budget	Forecast	% of Forecast
Enrollment	250	300	250	
<b>Revenue</b>				
1000 Local	\$ 90,511	\$ 146,959	\$ 145,981	62%
3000 State	\$ 1,546,942	\$ 2,972,139	\$ 2,619,465	59%
4000 Federal	\$ 24,312	\$ 208,000	\$ 308,199	8%
<b>Total Revenue</b>	<b>\$ 1,661,765</b>	<b>\$ 3,327,098</b>	<b>\$ 3,073,645</b>	<b>54%</b>
<b>Expenses</b>				
100 Salaries	\$ 743,722	\$ 1,291,912	\$ 1,288,520	58%
200 Benefits	\$ 172,257	\$ 410,031	\$ 301,634	57%
300 Prof & Technical Services	\$ 91,966	\$ 143,003	\$ 153,003	60%
400 Purchased Property Services	\$ 42,882	\$ 74,500	\$ 75,062	57%
500 Other Purchase Services	\$ 51,227	\$ 71,000	\$ 71,500	72%
600 Supplies and Materials	\$ 120,890	\$ 213,660	\$ 202,036	60%
700 Property, Equipment	\$ 120,780	\$ 27,500	\$ 165,005	73%
800 Debt Service and Misc	\$ 545,635	\$ 929,300	\$ 934,300	58%
<b>Total Expenses</b>	<b>\$ 1,889,359</b>	<b>\$ 3,160,907</b>	<b>\$ 3,191,061</b>	<b>59%</b>
<b>Net Income from Operations</b>	<b>\$ (227,594)</b>	<b>\$ 166,191</b>	<b>\$ (117,416)</b>	<b>194%</b>
Operating Margin	-13.7%	5.0%	-3.8%	

## EXPENSES



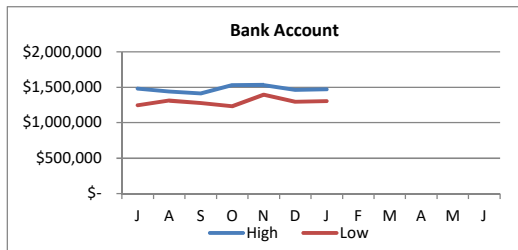
## RATIOS

	Forecast	Goal
Operating Margin	-3.8%	5.2%
Debt Service Coverage	0.88	1.20
Days Cash on Hand	124	90
Restricted Days Cash	44	0
Building Payment %	30.0%	< 22%

Cash Reserve	Operating Margin
\$0-\$300,000	6%
\$300,000-\$500,000	5%
\$500,000-and above	4%

## CASH

Month Ending Cash Balance	\$ 1,469,837
Days Cash on Hand	168



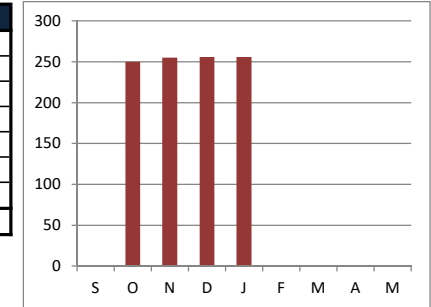
## RESERVES

	Actual Ytd	Forecast
Last Year Reserve Balance	\$ (124,969)	\$ (124,969)
Reserves Added this Year	\$ (227,594)	\$ (117,416)
Expenses from Reserves		
Project 1	\$ -	\$ -
Project 2	\$ -	\$ -
New Reserve Balance	\$ (352,563)	\$ (242,385)

## ENROLLMENT

	S	O	N	D	J	F	M	A	M
7		21	23	23	23				
8		23	24	24	25				
9		49	50	50	49				
10		42	46	45	44				
11		56	58	58	59				
12		59	65	67	70				
FX			-11	-11	-14				
Total	0	250	255	256	256	0	0	0	0

October 1st Count





Actuals as of: **January 31st, 2022**

Percentage of Year: **58.3%**

## Budget Detail Report

	252 Previous Year's Actuals	(250 Students) Current Yr's Actuals	(300 Students) Original FY20 Budget	Amount Changed	250 Forecasted FY21 Budget	% of Forecast
<b>Revenue</b>						
1000 Local						
1410 Transportation Fees	\$ 3,650	\$ 2,905	\$ 4,500	\$ -	\$ 4,500	64.6%
1510 Interest on Investments	\$ 9,100	\$ 3,763	\$ 11,000	\$ (5,952)	\$ 5,048	74.5%
1600 Food Services	\$ 1,300	\$ 273	\$ 15,000	\$ (14,727)	\$ 273	100.0%
1741 Athletics	\$ 19,908	\$ 16,564	\$ 19,908	\$ -	\$ 19,908	83.2%
1742 Registration Fees	\$ 69,522	\$ 28,083	\$ 69,522	\$ -	\$ 69,522	40.4%
1745 Department/Class Fees	\$ 14,220	\$ 12,946	\$ 14,220	\$ 5,780	\$ 20,000	64.7%
1790 Other Student Activities	\$ 5,000	\$ -	\$ 2,709	\$ (2,709)	\$ -	0.0%
1791 Yearbooks/Library Fines/Testing	\$ 5,500	\$ 9,935	\$ 5,000	\$ 5,590	\$ 10,590	93.8%
1920 Donations	\$ 2,000	\$ 582	\$ 3,000	\$ -	\$ 3,000	19.4%
1921 FSO/Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
FSO Carryover	\$ 510	\$ -	\$ 510	\$ -	\$ 510	0.0%
1930 Sale of Property	\$ 76,690	\$ 12,630	\$ 590	\$ 12,040	\$ 12,630	100.0%
1990 Miscellaneous	\$ 2,510	\$ 2,830	\$ 1,000	\$ (1,000)	\$ -	0.0%
<b>Total 1000:</b>	<b>\$ 209,910</b>	<b>\$ 90,511</b>	<b>\$ 146,959</b>	<b>\$ (978)</b>	<b>\$ 145,981</b>	<b>62.0%</b>
3000 State						
3005 Foreign Exchange Students	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
3010 Regular School Prgm K-12	\$ 1,347,126	\$ 670,492	\$ 1,371,868	\$ (225,854)	\$ 1,146,014	58.5%
3020 Professional Staff	\$ 89,731	\$ 44,500	\$ 106,823	\$ (30,537)	\$ 76,286	58.3%
3100 CTE	\$ -	\$ 49,435	\$ -	\$ 84,745	\$ 84,745	58.3%
3105 Special Education -- Add-On	\$ 323,447	\$ 175,754	\$ 323,447	\$ (22,155)	\$ 301,292	58.3%
3110 Special Education -- Self-Contained	\$ -	\$ 1,296	\$ -	\$ 2,222	\$ 2,222	58.3%
3120 Special Education -- Extended Year	\$ 2,259	\$ 1,318	\$ 2,259	\$ -	\$ 2,259	58.3%
3125 Special Education -- State Program	\$ 4,922	\$ 2,940	\$ 4,922	\$ 119	\$ 5,041	58.3%
3178 SpEd Stipend for Extended	\$ 1,725	\$ -	\$ 1,725	\$ (1,725)	\$ -	0.0%
3230 Class Size Reduction	\$ 17,967	\$ 10,952	\$ 21,389	\$ (2,613)	\$ 18,776	58.3%
3200 Charter School Base Amount	\$ 40,000	\$ 23,333	\$ 40,000	\$ -	\$ 40,000	58.3%
3219 Charter School Local Replacement	\$ 645,624	\$ 401,935	\$ 810,300	\$ (135,050)	\$ 675,250	59.5%
3258 Supp Educ COVID19 Stipend	\$ 41,500	\$ -	\$ -	\$ -	\$ -	0.0%
3332 Advanced Placement	\$ 376	\$ -	\$ 548	\$ (548)	\$ -	0.0%
3333 Concurrent Enrollment	\$ 7,473	\$ -	\$ 5,444	\$ (5,444)	\$ -	0.0%
3336 At-risk - Student Program	\$ 38,134	\$ 22,245	\$ 45,398	\$ (7,264)	\$ 38,134	58.3%
3407 TSSP	\$ 4,059	\$ -	\$ -	\$ -	\$ -	0.0%
3468 Teacher Materials and Supplies	\$ 2,280	\$ 2,066	\$ 2,714	\$ (648)	\$ 2,066	100.0%
3476 Educator Salary Adjustment	\$ 73,503	\$ 41,417	\$ 73,503	\$ (5,109)	\$ 68,394	60.6%
3520 School Land Trust Program	\$ 80,587	\$ 44,197	\$ 41,337	\$ 2,860	\$ 44,197	100.0%
3578 Teacher & Student Success Act Prgm	\$ 65,970	\$ 35,143	\$ 65,970	\$ (5,726)	\$ 60,244	58.3%
3579 Mental Health Grant	\$ 36,881	\$ 8,166	\$ 36,881	\$ (4,217)	\$ 32,664	25.0%
3510 Library Electronics Resources	\$ 471	\$ 259	\$ 560	\$ (144)	\$ 416	62.3%
3810 Drivers Education	\$ 7,592	\$ 4,260	\$ 2,112	\$ 2,148	\$ 4,260	100.0%
3860 General Financial Literacy	\$ 378	\$ -	\$ -	\$ -	\$ -	0.0%
3874 Suicide Prevention	\$ 1,066	\$ 1,000	\$ 1,066	\$ (66)	\$ 1,000	100.0%
3800 Safe UT Super User	\$ 5,864	\$ -	\$ -	\$ -	\$ -	0.0%
3872 Substance Abuse Grant	\$ 4,539	\$ 2,333	\$ -	\$ 2,333	\$ 2,333	100.0%
3870 School Lunch (Liquor Control)	\$ 8,500	\$ 3,901	\$ 13,872	\$ -	\$ 13,872	28.1%
<b>Total 3000:</b>	<b>\$ 2,862,924</b>	<b>\$ 1,546,942</b>	<b>\$ 2,972,139</b>	<b>\$ (352,674)</b>	<b>\$ 2,619,465</b>	<b>59.1%</b>
4000 Federal						
4210 ESSER 10%	\$ 21,194	\$ -	\$ 81,650	\$ (81,650)	\$ -	0.0%
4215 ESSER II	\$ 67,000	\$ -	\$ -	\$ 81,650	\$ 81,650	0.0%
4220 GEERS	\$ 40,210	\$ -	\$ -	\$ -	\$ -	0.0%
4225 ESSER III ARP	\$ -	\$ -	\$ -	\$ 80,700	\$ 80,700	0.0%
4230 CARES WiFi Upgrade	\$ 10,746	\$ -	\$ -	\$ -	\$ -	0.0%
4580 PPE Grant	\$ 5,773	\$ -	\$ -	\$ -	\$ -	0.0%
4581 Coronavirus Relief Grant	\$ 9,980	\$ -	\$ -	\$ -	\$ -	0.0%
4500 Title I	\$ 29,748	\$ -	\$ 29,748	\$ -	\$ 29,748	0.0%
4524 IDEA Part-B	\$ 80,085	\$ -	\$ 69,650	\$ -	\$ 69,650	0.0%
4571 National School Lunch Program	\$ 3,000	\$ 1,606	\$ 2,500	\$ -	\$ 2,500	64.2%
4572 Free & Reduced Reimbursement	\$ 20,000	\$ 18,207	\$ 13,500	\$ 15,000	\$ 28,500	63.9%
4581 Emergency Operating Fund	\$ -	\$ 4,499	\$ -	\$ 4,499	\$ 4,499	100.0%
MTSS	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	0.0%
4860 Title IIA	\$ 4,952	\$ -	\$ 4,952	\$ -	\$ 4,952	0.0%
<b>Total 4000:</b>	<b>\$ 292,688</b>	<b>\$ 24,312</b>	<b>\$ 208,000</b>	<b>\$ 100,199</b>	<b>\$ 308,199</b>	<b>7.9%</b>
<b>Total Revenue:</b>	<b>\$ 3,365,521</b>	<b>\$ 1,661,765</b>	<b>\$ 3,327,098</b>	<b>\$ (253,453)</b>	<b>\$ 3,073,645</b>	<b>54.1%</b>

# Budget Detail Report

	252 Previous Year's Actuals	(250 Students) Current Yr's Actuals	(300 Students) Original FY20 Budget		250 Forecasted FY21 Budget	% of Forecast
Expenses				Amount Changed		
<b>100 Salaries</b>						
121 Administration	\$ 106,681	\$ 53,958	\$ 123,610	\$ (31,110)	\$ 92,500	58.3%
121 Counselor	\$ 45,000	\$ 26,775	\$ 45,900	\$ -	\$ 45,900	58.3%
131 Teachers	\$ 624,100	\$ 393,129	\$ 681,464	\$ (4,000)	\$ 677,464	58.0%
131 Concurrent Enrollment/UVU	\$ 5,694	\$ -	\$ 25,000	\$ (25,000)	\$ -	0.0%
132 Substitute Services	\$ 5,500	\$ 4,800	\$ 10,000	\$ -	\$ 10,000	48.0%
133 Special Education Teachers	\$ 143,345	\$ 120,496	\$ 97,406	\$ 96,670	\$ 194,076	62.1%
134 Coaching Stipends	\$ 12,000	\$ 3,500	\$ 20,000	\$ 2,800	\$ 22,800	15.4%
134 Stipends (COVID, GEER, Substance)	\$ 54,943	\$ -	\$ -	\$ -	\$ -	0.0%
152 Secretaries/Library	\$ 52,000	\$ 33,810	\$ 57,960	\$ -	\$ 57,960	58.3%
152 Trackers (Title I)	\$ 15,500	\$ 9,333	\$ 16,000	\$ -	\$ 16,000	58.3%
163 SpED Assistants	\$ 115,000	\$ 40,483	\$ 106,500	\$ (36,500)	\$ 70,000	57.8%
172 Bus Drivers	\$ 7,000	\$ 7,191	\$ 28,512	\$ (13,512)	\$ 15,000	47.9%
182 Facility Manager	\$ 37,600	\$ 23,737	\$ 41,820	\$ -	\$ 41,820	56.8%
192 Food Services Staff	\$ 37,000	\$ 26,510	\$ 37,740	\$ 7,260	\$ 45,000	58.9%
<b>Total 100:</b>	<b>\$ 1,261,363</b>	<b>\$ 743,722</b>	<b>\$ 1,291,912</b>	<b>\$ (3,392)</b>	<b>\$ 1,288,520</b>	<b>57.7%</b>
<b>200 Benefits</b>						
210 Retirement	\$ 8,000	\$ 4,670	\$ 12,000	\$ (4,000)	\$ 8,000	58.4%
220 FICA	\$ 96,494	\$ 55,094	\$ 98,831	\$ 3,402	\$ 102,233	53.9%
240 Health Insurance / HSA / Admin fees	\$ 230,000	\$ 107,992	\$ 290,000	\$ (105,000)	\$ 185,000	58.4%
270 Worker's Compensation Fund	\$ 5,000	\$ 3,401	\$ 6,200	\$ (2,799)	\$ 3,401	100.0%
280 Unemployment Insurance	\$ 3,000	\$ 1,100	\$ 3,000	\$ -	\$ 3,000	36.7%
<b>Total 200:</b>	<b>\$ 342,494</b>	<b>\$ 172,257</b>	<b>\$ 410,031</b>	<b>\$ (108,397)</b>	<b>\$ 301,634</b>	<b>57.1%</b>
<b>300 Prof &amp; Technical Services</b>						
323 Special Education Services	\$ 78,000	\$ 35,707	\$ 50,000	\$ 10,000	\$ 60,000	59.5%
330 Professional Development	\$ 2,000	\$ -	\$ 3,000	\$ -	\$ 3,000	0.0%
340 Legal Fees	\$ 500	\$ -	\$ 500	\$ -	\$ 500	0.0%
350 Business Services	\$ 72,876	\$ 43,358	\$ 74,328	\$ -	\$ 74,328	58.3%
351 Payroll Processing Fee	\$ 2,000	\$ 1,026	\$ 2,000	\$ -	\$ 2,000	51.3%
352 Audit Fees	\$ 10,875	\$ 10,875	\$ 10,875	\$ -	\$ 10,875	100.0%
355 Technology Services	\$ 1,000	\$ 1,000	\$ 2,300	\$ -	\$ 2,300	43.5%
<b>Total 300:</b>	<b>\$ 167,251</b>	<b>\$ 91,966</b>	<b>\$ 143,033</b>	<b>\$ 10,000</b>	<b>\$ 153,033</b>	<b>60.1%</b>
<b>400 Purchased Property Services</b>						
411 Water/Sewage	\$ 5,000	\$ 1,793	\$ 5,000	\$ -	\$ 5,000	35.9%
412 Disposal Services	\$ 4,000	\$ 1,826	\$ 4,000	\$ (800)	\$ 3,200	57.1%
420 Cleaning Services	\$ 3,002	\$ -	\$ -	\$ -	\$ -	0.0%
430 Repairs & Maintenance (Building)	\$ 25,000	\$ 17,764	\$ 25,000	\$ -	\$ 25,000	71.1%
430 Repairs & Maintenance (Van)	\$ -	\$ 3,992	\$ 5,000	\$ -	\$ 5,000	79.8%
430 Repairs & Maintenance (Kitchen)	\$ -	\$ 362	\$ -	\$ 362	\$ 362	0.0%
435 Snow Removal/Lawn Care	\$ 32,000	\$ 10,952	\$ 25,000	\$ -	\$ 25,000	43.8%
443 Copy Machine Lease	\$ 13,000	\$ 4,855	\$ 9,000	\$ -	\$ 9,000	53.9%
495 Mat Cleaning	\$ 2,500	\$ 1,338	\$ 1,500	\$ 1,000	\$ 2,500	53.5%
<b>Total 400:</b>	<b>\$ 84,502</b>	<b>\$ 42,882</b>	<b>\$ 74,500</b>	<b>\$ 562</b>	<b>\$ 75,062</b>	<b>57.1%</b>
<b>500 Other Purchase Services</b>						
520 General Liability/Property Insurance	\$ 30,000	\$ 30,257	\$ 30,000	\$ 500	\$ 30,500	99.2%
530 Telephone/Internet	\$ 5,000	\$ 2,642	\$ 5,000	\$ -	\$ 5,000	52.8%
540 Marketing	\$ 7,000	\$ 274	\$ 4,000	\$ -	\$ 4,000	6.9%
542 Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
545 Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
550 Printing and Binding	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
580 Travel/Per Diem	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	0.0%
590 After School Activities	\$ 40,000	\$ 18,054	\$ 30,000	\$ -	\$ 30,000	60.2%
<b>Total 500:</b>	<b>\$ 84,000</b>	<b>\$ 51,227</b>	<b>\$ 71,000</b>	<b>\$ 500</b>	<b>\$ 71,500</b>	<b>71.6%</b>

<i>Budget Detail Report</i>	252	(250 Students)	(300 Students)	250		% of Forecast
	Previous Year's Actuals	Current Yr's Actuals	Original FY20 Budget	Amount Changed	Forecasted FY21 Budget	
600 Supplies and Materials						
610 Department/Class Supplies	\$ 17,000	\$ 7,279	\$ 15,000	\$ -	\$ 15,000	48.5%
610 SpED Supplies	\$ 22,000	\$ 1,949	\$ 15,000	\$ -	\$ 15,000	13.0%
611 Non-Sport Extracurricular	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
612 Athletics Materials	\$ 16,000	\$ 15,241	\$ 15,000	\$ -	\$ 15,000	101.6%
612 Office Supplies	\$ 13,000	\$ 2,654	\$ 11,000	\$ -	\$ 11,000	24.1%
613 Testing Materials	\$ -	\$ 267	\$ 500	\$ -	\$ 500	0.0%
615 Professional Dev/Teacher Motivation	\$ 2,000	\$ 4,537	\$ 6,000	\$ -	\$ 6,000	75.6%
617 FSO & Fundraising	\$ 510	\$ -	\$ 510	\$ -	\$ 510	0.0%
621 Natural Gas	\$ 10,000	\$ 4,009	\$ 10,000	\$ -	\$ 10,000	40.1%
622 Electricity	\$ 35,000	\$ 13,636	\$ 35,000	\$ (11,624)	\$ 23,376	58.3%
624 Motor Fuel	\$ 3,000	\$ 2,102	\$ 5,000	\$ -	\$ 5,000	42.0%
630 Food Program	\$ 22,000	\$ 20,658	\$ 24,000	\$ -	\$ 24,000	86.1%
641 Textbooks	\$ 69,687	\$ 735	\$ 12,000	\$ -	\$ 12,000	6.1%
644 Library Books	\$ 1,100	\$ -	\$ 1,000	\$ -	\$ 1,000	0.0%
645 Yearbooks	\$ 9,100	\$ -	\$ 5,000	\$ -	\$ 5,000	0.0%
650 Technology Related Supplies	\$ -	\$ 33,702	\$ 36,650	\$ -	\$ 36,650	92.0%
670 Software	\$ 1,500	\$ 13,555	\$ 15,000	\$ -	\$ 15,000	90.4%
680 Maintenance Supplies	\$ 5,000	\$ 566	\$ 7,000	\$ -	\$ 7,000	8.1%
683 Bus Maintenance Supplies	\$ 17,000	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total 600:</b>	<b>\$ 243,897</b>	<b>\$ 120,890</b>	<b>\$ 213,660</b>	<b>\$ (11,624)</b>	<b>\$ 202,036</b>	<b>59.8%</b>
700 Property, Equipment						
710 Land & Site Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
731 Facility Equipment	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	0.0%
732 School Buses	\$ 85,285	\$ -	\$ -	\$ -	\$ -	0.0%
732 Van	\$ 4,000	\$ 66,005	\$ 4,000	\$ 62,005	\$ 66,005	100.0%
733 Furniture and Fixtures	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	0.0%
733 Kitchen Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
734 Tech Hardware	\$ 30,000	\$ 54,647	\$ 20,000	\$ 76,400	\$ 96,400	56.7%
739 Maintenance Equipment	\$ 1,000	\$ 128	\$ 600	\$ -	\$ 600	21.3%
739 Student Transport (Drivers Ed)	\$ 875	\$ -	\$ 900	\$ (900)	\$ -	0.0%
790 Cap Ex Funds	\$ 17,000	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total 700:</b>	<b>\$ 138,160</b>	<b>\$ 120,780</b>	<b>\$ 27,500</b>	<b>\$ 137,505</b>	<b>\$ 165,005</b>	<b>73.2%</b>
800 Debt Service and Misc						
810 Dues & Fees	\$ 7,000	\$ 5,754	\$ 5,000	\$ 5,000	\$ 10,000	57.5%
831 Bond Interest	\$ 696,400	\$ 406,231	\$ 696,400	\$ -	\$ 696,400	58.3%
841 Bond Principal	\$ 225,000	\$ 131,250	\$ 225,000	\$ -	\$ 225,000	58.3%
846 Bond Fees	\$ 2,900	\$ 2,400	\$ 2,900	\$ -	\$ 2,900	82.8%
890 Contingency	\$ 50,000	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total 800:</b>	<b>\$ 981,300</b>	<b>\$ 545,635</b>	<b>\$ 929,300</b>	<b>\$ 5,000</b>	<b>\$ 934,300</b>	<b>58.4%</b>
<b>Total Expenses:</b>	<b>\$ 3,302,967</b>	<b>\$ 1,889,359</b>	<b>\$ 3,160,907</b>	<b>\$ 30,154</b>	<b>\$ 3,191,061</b>	<b>59.2%</b>
<b>Net Income:</b>	<b>\$ 62,554</b>	<b>\$ (227,594)</b>	<b>\$ 166,191</b>	<b>\$ (117,416)</b>	<b>193.8%</b>	<b>-3.82%</b>
				<b>Goal:</b>	<b>4%</b>	<b>\$ 122,946</b>
				<b>Amount to Goal</b>	<b>\$ (240,362)</b>	

## **CASH DISBURSEMENT/PROCUREMENT AND ETHICAL CODE OF CONDUCT**

### **Purpose:**

To establish policy and procedure governing the initiation, authorization, and review of all expenditures at Rockwell Charter High School.

### **Scope:**

These policies, guidelines, and procedures are applicable without exception to all funds owned or administered by RCHS. All expenditures of RCHS are to be consistent with applicable state and federal laws and regulations; any restrictions, rules, or regulations placed on the use of the funds by donors and granting agencies; and prudent Management practices. In addition, all expenditures must be reasonable and necessary for carrying out the programs and activities of RCHS, and are to be documented in a way, which clearly substantiates such reasonableness and necessity. This policy applies to all RCHS administration, licensed educators, staff, students, organizations, and individuals that initiate, authorize, or process cash disbursements on behalf of RCHS. The scope includes all activities at RCHS and in all locations where RCHS activities and public funds are expended.

It is expected that in all dealings, RCHS employees will act in an ethical Manner that is consistent with RCHS's code of ethics, the Utah Educators' Standards, the Public Officers' and Employees' Ethics Act, and State procurement law.

### **Segregation of Duties:**

Wherever possible, duties such as custody of purchase cards and blank checks, initiating expenditures, approving expenditures, maintaining documentation, issuing checks and reconciling records should be segregated among different individuals. When segregation of duties is not possible due to small size and limited staffing, compensating controls such as management supervision and review of cash disbursement records by independent parties should be implemented.

### **Definitions:**

1. "Public funds" are defined as money, funds, and accounts, regardless of the source from which the funds are derived, that are owned, held, or administered by the state or any of its political subdivisions, including RCHS [Utah Code 51-7-3(26)].
2. "Small purchase" is the procurement of goods or services for which the total cost is less than \$50,000 and the total individual procurement items cost less than \$1,000, professional services (including architectural or engineering) costing less than \$100,001, and small construction projects costing less than \$80,000 (Utah Code 63G-6a-408, 53A-20-101, Administrative Code R33-3).

### General Policies:

1. All checks or check stock, credit/purchase cards, access to bank accounts and statements, etc. shall be secured and controlled by the Financial Manager/Front Office with limited access.
2. All disbursing of funds at the school should be done through the accounting/front office
3. Deposits are made every 3 business days.
4. Expenditure transactions must be approved by an individual having sufficient knowledge and authority to evaluate the transaction for reasonableness and appropriateness. The school shall designate employees by title or job descriptions who are authorized to approve various dollar amount levels of disbursements and instructed never to sign blank checks).
5. All expenditures made using cash, checks, credit/purchase cards, electronic fund transfers, etc. shall be recorded in RCHS's accounting records.
6. Passwords should be established on user access to the accounting system and changed periodically.
7. Checks should be made payable to specified payees and never to "cash" or "bearer."
8. All disbursement activity should be substantiated by supporting documents. Documents should be available, and should demonstrate that proper disbursement controls are in place (signatures for approval, purchase orders, receipts, invoices, bids or quotes, reimbursement forms, travel forms, journal entries, reconciliations, etc.).
  - a. Quotes shall contain the following information:
    - i. Date received or dates that the quoted price is valid, delivery date
    - ii. Company name, address, sales person
    - iii. Each item, description or specifications, unit, total price, and quantity listed
    - iv. Shipping and freight charges
    - v. Salesperson and contact information
    - vi. Vendor, RCHS employee name and position
  - b. Quotes may be obtained and documented by printing pages from a website; however, all of the quote elements must be documented. Better prices are usually obtained by contacting vendors directly. Telephone quotes must be documented and include all quote elements. Written quotes should be requested on vendor's letterhead.
9. Bank and credit card statements should be reviewed and accounts reconciled in a timely Manner. Activity accounts should be reviewed quarterly by the keeper of the activity.

10. The school must comply with applicable RCHS and state purchasing laws.
11. Expenditures will follow the guidelines outlined in the State Procurement Code (Utah Code 63G-6a) and federal purchasing laws.
12. Contracts must follow guidelines outlined in the State Procurement Code, specifically regarding the length of multi-year contracts [Utah Code 63G-6a-1204(7)].
13. Construction and improvements must comply with the provisions of the State Procurement Code (Utah Code 63G-6a), Utah Code concerning school construction (Utah Code 53-A-20), the Utah State School Board Administrative Rules, and Title IX.
14. Exclusive contracts must comply with the guidelines outlined in the State Procurement Code (Utah Code 63G-6a), RCHS's procurement policy, and the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16).
15. Purchases of goods or services with RCHS funds for personal use or personal gain are strictly prohibited; see the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16).
16. Multi-year contracts must comply with Utah Code 63G-6a-1204.

Rockwell Charter High Schools Procurement Thresholds:

RCHS's procurement policy shall be followed for all qualifying purchases of goods or services. The procurement policy includes:

1. Small Purchases
  - a. The "individual procurement threshold" for RCHS is \$1,000. This is the maximum amount that RCHS can expend to obtain a single item/service from one vendor at one time without requiring competitive purchasing (Utah Code 63G-6a-408, Administrative Code R33-3).
  - b. The "single procurement aggregate threshold" for RCHS is \$5,000. This is the maximum amount that RCHS can expend to obtain any combination of individual procurement items/services costing less than \$1,001 from one vendor at one time up to \$5,000 (Utah Code 63G-6a-408).
  - c. The "annual cumulative threshold" for RCHS is \$50,000. This is the maximum total annual amount that RCHS can expend to obtain individual procurement item(s) costing less than \$1,001 purchased from the same vendor during the fiscal year (July 1 – June 30) not to exceed \$50,000. If a purchase exceeds \$50,000, it is not considered a small purchase and shall be processed through a bidding process or a request for proposal (RFP) process (Utah Code 63G-6a-408 and Administrative Code R33-3).
  - d. Professional services, such as architectural, engineering, accounting, legal, or consulting services less than \$100,001 shall be acquired using a competitive bidding or RFP process, or by selecting a provider from an approved potential

vendor list created using an invitation for bids or an RFP under provisions in Utah Code 63G-6a-403 and 404.

- e. Small construction projects:
  - i. Costing less than \$25,001 may be procured by direct award without seeking competitive bids or quotes after documenting that all applicable building code approvals, licensing requirements, permitting and other construction related requirements are met.
  - ii. Costing between \$25,001 and \$80,000 may be procured by obtaining a minimum of two (2) competitive bids or quotes that include minimum specifications and be awarded to the contractor with the lowest bid or quote that meets the specification after documenting that the requirements are met from (a) above.
  - iii. Costing more than \$80,000 are not considered small construction projects and must follow the requirements outlined in Utah Code 53A-20.
- 2. Reoccurring Purchase Over Annual Cumulative Threshold
  - a. If purchases from the same vendor are ongoing, continuous, and regularly scheduled, and exceed the annual cumulative threshold of \$50,000 during the fiscal year, a contract shall be utilized if feasible [Utah Code 63G-6a-408(6)].
- 3. Artificially dividing a purchase:
  - a. Utah Code 63G-6a-408 makes it unlawful to intentionally divide a procurement purchase into one or more smaller purchases to divide an invoice or purchase order into two or more invoices or purchase orders, or to make smaller purchases over a period of time.
    - i. This means that intentionally splitting a purchase of similar items that would typically be purchased at the same time from the same vendor to avoid requiring competitive quotes is unlawful (e.g., uniforms, club or athletic equipment, textbook orders, etc.). This includes dividing the purchases or invoices over a short period of time, or making separate purchases over a period of time. Purchase splitting often occurs when making purchases on a purchase card. Employees should not split invoices to stay under daily purchase limits on purchase cards or the established purchasing thresholds.
    - ii. It maybe determined after an order is placed or received that a large enough quantity was not ordered, or the correct sizes were not obtained, and that additional items must be ordered. If this occurs, the employee initiating the purchase must include a written explanation of the purpose of the purchase and justification as to why it is not considered splitting a purchase. This should be retained with the vendor invoice.

- iii. Penalties for violating this statute are outlined in Utah Code 63G-6a-2305 and 2306. Penalties range from a class B misdemeanor to a second-degree felony, depending on the total value of the divided procurements.
- 4. Hospitality Gifts, Gratuities, Kickbacks, or Position and Influence:
  - a. “Contract administrator” means a person who administers a current contract, on behalf of RCHS, including making payments relating to the contract, ensuring compliance with the contract, auditing a contractor in relation to the contract, or enforcing the contract (Utah Code 63G-6a-2304.5).
  - b. “Interested person” is a person interested in any way in the sale of a procurement item or insurance to RCHS (Utah Code 63G-6a-2304.5).
  - c. “Procurement participant” means a person involved in:
    - i. Administering, conducting, or making decisions regarding a standard procurement process.
    - ii. Making a recommendation regarding award of a contract or regarding a decision to obtain a procurement item for a particular person.
    - iii. Evaluating a quote, bid, or response.
    - iv. Awarding a contract or otherwise making a decision to obtain a procurement item from a particular person (Utah Code 63G-6a-2304.5).
  - d. Hospitality Gift: “Hospitality gift” means a promotional or hospitality item, including, a pen, pencil, stationery, toy, pin, trinket, snack, nonalcoholic beverage, or appetizer. This does not include money, a meal, a ticket, admittance to an event, entertainment for which a charge is normally made, travel, or lodging (Utah Code 63G-6a-2304.5).
    - i. Utah Code 63G-6a-2304.5 states that the total value of all hospitality gifts given, offered or promised to, or received or accepted by, the “procurement participant” or “contract administrator” in relation to a particular procurement or contract must be less than \$10; the total value of all hospitality gifts given, offered or promised to, or received or accepted by, the “procurement participant” or “contract administrator” from any one person, vendor, bidder, responder, or contractor in a fiscal year must be less than \$50.
    - ii. Any hospitality gift exceeding the \$10 and \$50 threshold is considered a gratuity, and the provisions below apply.
  - e. Gratuities: “Gratuity” means any thing of value, including money, a loan at an interest rate below the market value or with terms that are more advantageous to the person receiving the loan than terms offered generally on the market, an award, employment, admission to an event, a meal, lodging, travel, or entertainment for which a charge is normally made (Utah Code 63G-6a-2304.5).
    - i. Utah Code 63G-6a-2304.5 makes it unlawful.

- ii. For an “interested person” to give, offer, or promise to give a gratuity to a “procurement participant” or an individual the person knows is a family member of the procurement participant.
- iii. For a “procurement participant” to ask, receive, offer to receive, accept, or ask for a promise to receive a gratuity from an “interested person.”
- iv. For a contractor to give a gratuity to a “contract administrator” of the contractor’s contract or an individual the contractor knows is a family member of a “contract administrator” of the contractor’s contract.
- v. For a “contract administrator” of a contract to ask, receive, offer to receive, accept, or ask for a promise to receive, for the “contract administrator” or a family member of a “contract administrator,” a gratuity from a contractor for that contract.
- vi. Penalties for violating this statute are established in Utah Code 63G-6a-2304.5 and 2306. RCHS will adhere to these penalties and report violations to the attorney general’s office, as required by statute.
  - 1. Interested person and contractors: penalties range from a class B misdemeanor to a second-degree felony.
  - 2. Procurement participant and contract administrator: penalties range from a class B misdemeanor to a second degree felony and make employees subject to disciplinary action up to and including dismissal from employment.
- f. Kickback: “Kickback” means a gratuity given in exchange for favorable treatment in a pending procurement or the administration of a contract (Utah Code 63G-6a-2304.5).

Utah Code 63G-6a-2304.5 makes it unlawful:

- i. For a person to give, offer, or promise to give a “kickback” to a “procurement participant” or to another person for the benefit of a “procurement participant.”
  - 1. For a “procurement participant” to ask, receive, offer to receive, accept or ask for a promise to receive a kickback for the “procurement participant” or for another person.
  - 2. For person to give a kickback to a “contract administrator,” or to another person for the benefit of a “contract administrator.”
  - 3. For a “contract administrator” to ask, receive, offer to receive, accept or ask for a promise to receive a kickback for the “contract administrator” or for another person.
- ii. Penalties for violating this statute are established in Utah Code 63G-6a-2304.5 and 2306. RCHS will adhere to these penalties and report violations to the attorney general’s office, as required by statute.
  - 1. Person and contractors: penalties range from a class B misdemeanor to a second-degree felony.

2. Procurement participant and contract administrator: penalties range from a class B misdemeanor to a second degree felony and individuals are subject to disciplinary action up to and including dismissal from employment.

5. Position or Influence - Utah Code 63G-6a-2304.5 makes it unlawful for a “procurement participant” to use the “procurement participant’s” position or influence to obtain a personal benefit for the “procurement participant,” or for a family member of the “procurement participant,” from an “interested person.”

i. Penalties for violating this statute are established in Utah Code 63G-6a-2304.5 and 2306. RCHS will adhere to these penalties and report violations to the attorney general’s office, as required by statute.

ii. Interested person: penalties range from a class B misdemeanor to a second-degree felony.

iii. Procurement participant: penalties range from a class B misdemeanor to a second degree felony and subject to disciplinary action up to and including dismissal from employment.

#### Cash Disbursements:

##### 1. General Procedures

- a. RCHS’s tax exempt status number should only be used in conformity with the Utah State Tax Commission’s guidelines.
- b. RCHS has designated State Procurement Code as its purchasing policy.
- c. If an outside entity reimburses employee expenses (meals, travel, etc.), these expenses should not be submitted to RCHS for reimbursement.
- d. No disbursing of funds is to be done in other offices or at unapproved off-site activities or functions.
- e. Purchases of goods or services for personal use or personal benefit of any amount are strictly prohibited.
- f. Any purchases should be equitable for both male and female students and comply with Title IX.

##### 2. Procurement Decision Tree

How does an employee initiate a purchase?

- a. Is the purchase available from a state agency or a state cooperative contract? If so, you are encouraged to purchase the item from the agency or state contract. If not, follow the decision chart below.

- b. If the total purchase is

between: i. \$0-\$1,000

The purchaser may select the best source without seeking competitive quotes. The signature of the requestor and immediate supervisor (or authorized business officer for department or administration) are required on the purchase

order or check request form. If the purchase is made using a RCHS credit/purchase card, the employee should follow the credit/purchase card policy below.

ii. \$1,001-\$5,000

The purchaser shall obtain at least two (2) competitive quotes and purchase item/service from the supplier offering the lowest quote. Quotes must be attached to the purchase documentation and maintained as part of RCHS's records. The signature of requestor, immediate supervisor (or authorized business officer for the department), and business administrator are required on the purchase order or check request form.

iii. \$5,001-\$10,000

The purchaser shall obtain at least two (2) competitive quotes and purchase item/service from supplier offering the lowest quote meeting specifications. Quotes must be attached to the purchase documentation and maintained as part of RCHS's records. The signature of requestor, immediate supervisor (or authorized business officer for the department), and business administrator are required on the purchase order or check request form.

iv. \$10,001-\$50,000

The purchaser shall obtain at least two (2) competitive quotes and purchase item/service from supplier offering the lowest quote meeting specifications. Quotes must be attached to the purchase documentation and maintained as part of RCHS's records. Completed bids and an approved purchase order shall be sent to RCHS purchasing for initiation and purchase. The signature of requestor, immediate supervisor (or authorized business officer for the department), and business administrator for RCHS are required on the purchase order or check request form.

v. Greater than \$50,001

RCHS shall enter into a competitive bid process or RFP in compliance with Utah Code 63G-6a sections 601-612 and 701-711, or use an approved vendor list with an invitation for bids or an RFP in compliance with Utah Code 63G-6a-403 and

404. The bid or RFP process shall be managed by RCHS purchasing. If a bid process is utilized, select the lowest responsive and responsible bidder that meets the objective criteria described in the invitation to bid. If an RFP process is utilized, select the responsive and responsible offer or with the highest total score. Supporting documents must be retained and maintained as part of RCHS's records. The signature of requestor, immediate supervisor (or authorized business officer for the department), business administrator, and Board Chair of RCHS are required for final approval. If the purchase is greater than \$99,999, the signature of the board of trustees is also required for final approval.

vi. Less than \$100,001 for professional services

When acquiring professional services such as accounting, legal, consulting, architectural, or engineering goods or services valued less than \$100,001, RCHS shall follow the policy in section e. above.

1. Small construction projects

- a. Costing less than \$25,001 may be procured by direct award without seeking competitive bids or quotes after documenting that all applicable building code approvals, licensing requirements, permitting and other construction related requirements are met. The signature of the requestor, immediate supervisor (or authorized business officer for the department), business administrator, and superintendent of RCHS are required for final approval.
- b. Costing between \$25,001 and \$80,000 may be procured by obtaining a minimum of two (2) competitive bids or quotes that include minimum specifications and be awarded to the contractor with the lowest bid or quote that meets the specification after documenting that the requirements are met from (i). The signature of the business administrator and director of RCHS are required for final approval.
- c. Costing more than \$80,000 are not considered small construction projects and must follow the

requirements outlined in Utah Code 53A-20, and the board shall advertise for bids at least 10 days before the bid due date. The signature of the business administrator, director, and the board of trustees are required for final approval.

vii. Greater than \$100,000 for professional services

RCCHS shall enter into a competitive bid process or RFP in compliance with Utah Code 63G-6a sections 601-612 and 701-711. The bid or RFP process shall be managed by RCCHS purchasing. If a bid process is utilized, select the lowest responsive and responsible bidder that meets the objective criteria described in the invitation to bid. If an RFP process is utilized, select the responsive and responsible offer or with the highest total score. Supporting documents must be retained and maintained as part of RCCHS's records. The signature of the business administrator, director, and RCCHS's board of trustees are required for the invitation to bid or RFP.

3. Sole Source

a. Sole source procurement shall only be used if a product or service is unique and can be easily proven as one of a kind, offered by only one vendor. If there is more than one potential bidder or offeror for a particular item, sole source does not apply. All sole source determinations must be completed through the RCCHS purchasing department.

b. All sole source requests estimated to be \$50,000 and above must be posted for public comment, in accordance with Utah Code 63G-6a-802 and 406.

c. Sole source justification should be documented according to Utah Code 63G-6a-802 and be approved by administration.

4. Purchase Cards

a. All purchase cards shall be kept secured and controlled by the accounting/front office with limited access. PIN numbers should be kept secured.

b. Card users shall follow RCCHS and state purchasing policies and comply with the Utah State Tax Commission's guidelines regarding RCCHS's tax exempt status number.

c. Purchases exceeding \$1,000 made using the purchase card should be pre-approved, using an expenditure authorization form, prior to making the purchase.

- d. If cards are assigned to specific employees, the card user shall retain all receipts for purchases made with public funds. The card user shall review and reconcile the card statement activity each month and attach all receipts to the card statement. The card user should sign their card statement certifying that all purchases have been made in accordance with RCHS and state policy.
- e. Administration (or designee) must review each cardholder's statement, along with all receipts, for approval. Approval should be documented.
- f. An employee with oversight over the card user(s) should be responsible for providing authorization.
- g. Individual expenditures made on purchase cards shall be recorded in RCHS's accounting records according to approved NCES chart of accounts. The issuance of a check or an electronic funds transfer to pay the monthly card statement balance shall be documented and approved by administration prior to issuance.
- h. ATM transactions, cash advances, or personal use are strictly prohibited.
- i. Violation of purchase card policy, including not retaining documentation of purchases or making personal purchases, may result in card cancellation, disciplinary action, or criminal prosecution.
- j. Transaction, daily, or monthly limits will be established based on purchasing authority.
- k. Administration or employees designated by RCHS will develop an internal review plan to periodically select purchase card statements to verify that RCHS policies and procedures are being followed, and that purchases are appropriate, documented, and coded to the proper funding sources.
- l. If the card is lost or stolen, immediately contact the appropriate authority.

#### 5. Reimbursement Requests

- a. Employees seeking reimbursement for RCHS expenditures made with employee funds must complete a reimbursement request form, which is signed by the requestor and approved by the employee's immediate supervisor. An administrator's or board employee's immediate supervisor may be the director or board chair.
- b. Supporting documentation, including detailed receipts and justification for departure from the standard purchase order process, is required. The immediate supervisor must document authorization.

#### 6. RCHS Issuance of Checks

- a. All checks, check stock, access to bank accounts, and bank statements shall be kept secured and controlled by the accounting/front office with limited access. Password should be kept secured and changed periodically.
- b. An employee who does not have the ability to issue checks shall review the issued check and accompanying supporting documentation to ensure all policies and procedures are followed prior to signing the check
- c. Each disbursement shall be substantiated with supporting documentation, such as an invoice, receipts, quotes (according to the procurement policy above), reimbursement forms, contracts, travel forms, etc. All expenditures shall be recorded in RCHS's accounting records using the NCES chart of accounts, or under RCHS's roll-up process to convert to the NCES chart of accounts.
- d. Signature stamps should not be utilized, and blank checks or checks made payable to "cash" or "bearer" should never be signed.
- e. It maybe necessary to void a check. If this occurs, the word "VOID" should be written on the check, and the actual check shall be retained.

#### 7. Journal Entries/Electronic Fund Transfers

- a. All electronic fund transfers and journal entries shall be kept secured and controlled, by the accounting/front office, with limited access. Password should be kept secured and changed periodically.
- b. Each journal entry or electronic fund transfer should be substantiated by supporting documentation.
- c. Each journal entry or electronic fund transfer should be recorded in RCHS's accounting records.
- d. Administration or an individual without cash disbursement duties shall document approval of journal entries or electronic fund transfers.
- e. Periodically, RCHS's finance committee or designee should review and approve the journal entries and electronic fund transfers.

#### 8. Review process

- a. Monthly, bank reconciliation(s) should be performed on all RCHS-approved accounts, including credit card transactions. If the bank reconciliation is completed by someone who has access to the accounting documents and the bank accounts, it should be reviewed and approved by another person, such as the school leader or director, or a member of the finance committee or board.
- b. Monthly, administration should review bank statements and bank reconciliations, as well as credit card statements, and document the review and approval. RCHS's finance committee or RCHS

Management should ensure that monthly bank reconciliations and credit/purchase card statement reconciliations are occurring.

c. Periodically, administration or designated members of Management shall review cash disbursements to verify that all RCHS and State policies and procedures are being followed.

# **Rockwell Charter High School**

## **Student Membership Procedures**

### **Enrollment Procedure**

The following enrollment procedures are meant to guide a prospective parent through a search of that information. It is important to remember, however, that a confident, informative conversation explaining the schools' atmosphere, sense of purpose and professionalism can go a long way to helping a parent make their decision.

The following steps should be taken whenever a prospective parent is looking to enroll their students at our schools:

- Complete an intent to enroll form
- Observe in the classroom at the grade level being considered for 45 minutes
- Observe in another grade level for 45 minutes
- Review the Student Handbook
- Meet with a counselor/administrator

### **Lottery Procedure**

ENROLLMENT: Applications will be accepted between now and noon on Xxxx YY, 20ZZ.

1. All currently enrolled students will be re-enrolled for the next school year. If a family decides that a student will not be returning to Rockwell Charter High School, they will let us know as soon as possible, so that we will know how many spaces will be open in each grade.
2. All current preferential wait-listed potential students will NOT need to reapply for the next school year. If necessary, they will be ordered in a preferential lottery.
3. Students whose new applications are received during the open enrollment period before noon on Xxx YY, 20ZZ will be entered in the regular lottery. The outcome of that lottery will establish their acceptance or wait-listed position for the 20ZZ-20ZA school year.
4. Each student whose new application is received after noon on Xxx YY, 20ZZ will not be entered into the lottery, but will be added to the bottom of the 20ZZ-20ZA wait list for his or her grade AFTER all lotteried students. He or she will maintain that position until the end of the school year, and will be included in future lotteries.
5. The lottery will be conducted in an open, public meeting to be held about B:CC pm on Xxx YY, 20ZZ. See the lottery procedure below.
6. Before school starts, parents of accepted students have one week from the date of notification of acceptance to complete the necessary registration paperwork. Students whose paperwork is not completed within one week of notification will lose their place, and a wait-listed student will be accepted

instead. After school starts, parents have one complete school day from the date of notification of acceptance to complete the necessary registration paperwork before giving up their spot.

7. Rockwell Charter High School cannot create wait lists for classes beyond the 20ZZ-20ZA school year because a lottery system is used to determine which new students will be offered spaces for coming years. All students on wait lists are relotteried each year, regardless of the previous year's position. Therefore, adding a very young child in advance to the school's wait list provides no advantage. Acceptance to Rockwell Charter High School is offered to wait-listed students only through the lottery for that specific school year. Note: This may change at a future time if Rockwell Charter High School chooses NOT to accept federal funds.

#### LOTTERY

1. Federal law allows the following exemptions from the lottery process:
  - a. Students continuing from the previous year,
  - b. Waitlisted siblings of students already attending the school,
  - c. Children or grandchildren of founders,
  - d. Children or grandchildren of current governing board members,
  - e. Children of current employees, or
  - f. Students who are transferring from an affiliated school with an articulation agreement. Waitlisted students in classes that are filled before the lottery begins, will be ordered in a preferential lottery.
  - g. Student of low-income families
  - h. Students who are considered at-risk
2. The lottery is performed by the drawing of student names from containers by hand or by using a random number generator or other electronic means.
  - a. 1st, Sibling lottery(for waitlisted siblings)
  - b. 2nd, transferring student
  - c. 3rd, Those who applied before deadline

#### **(R277-419-5) Student Membership Eligibility**

Student membership means that a Rockwell Charter High School student is enrolled and on the current roll of our school as of a given date. It does not mean the student is in attendance on a given date, only that they are on the roll.

Students generate funding by being in membership. In order to be eligible to generate funding, the student must meet the following requirements:

1. They cannot have previously earned a basic high school diploma or certificate of completion.

2. They cannot be enrolled in a Youth in Care (YIC) program with a YIC time code other than ISI- 1 or ISI-2. “ISI-1” is a student who receives 1 to 59 minutes of YIC related services during a typical school day. “ISI-2” is a student who receives 60 to 179 minutes of YIC related services during a typical school day.

3. They cannot have ten consecutive unexcused absences. Membership should stop generating on the 11th day after the consecutive absences and may begin generating as soon as the student returns to school or has an excused absence. This is called the “Ten Day Rule.”

4. They must be a resident of Utah as defined under Sections 53G-6-302 of the Utah State Code.

5. They must be of compulsory school age or a retained senior.

- “Compulsory school age” means the student is at least 5 years old and no more than 18 years old on or before September 1. If the student is in special education, they are at least three years old and no more than 21 years old on or before September 1. If a student is in a YIC program, they are at least five years old and no more than 21 years old on or before September 1.
- A “retained senior” is a student who is beyond the regular compulsory education age but who has been authorized by their Local Education Agency (LEA) to remain enrolled as a high school senior after their class has graduated due to sickness, hospitalization, pending court investigation or action or other extenuating circumstances beyond the control of the student.

6. They must be expected to attend a regular learning facility operated or recognized by the LEA on each regularly scheduled school day. If the above requirement cannot be met the following exceptions apply:

- a. The student must have direct instructional contact with a licensed educator provided by the LEA at an LEA-sponsored center for tutorial assistance or at the student’s place of residence or convalescence for at least 120 minutes each week during an expected period of absence due to injury, illness, surgery, suspension, pregnancy, or pending court investigation or action. The LEA must determine that home instruction is necessary and must keep records of the instruction time.
- b. Students can also participate in an LEA-sponsored or supported virtual education program. The program must be consistent with the student’s SEOP/plan for college and career readiness and be approved by the students’ counselor and includes regular face- to-face instruction or facilitation by a designated employee of the LEA.

### **Student Membership Calculations**

Aggregate membership is calculated by adding up all the days in membership during a school year for the student, program, school, LEA or state. This calculation is done by the LEA (usually in a Student Information System) by using 180-day equivalents.

The calculation is as follows: number of days a student was in membership \* (180/number of days the school was in session).

For example, if a student was in membership for 164 days and the school was in session for 180 days, the LEA would report 164 days for that student.

$$\begin{aligned}\text{Aggregate membership} &= 164 * (180/180) \\ &= 164 * 1 \\ &= 164\end{aligned}$$

Another example is if an LEA receives a waiver from the State Board due to budget cuts and the number of days school is in session is reduced to 175 days. If a student was in membership for all 175 days, the LEA would report 180 days in membership.

$$\begin{aligned}\text{Aggregate membership} &= 175 * (180/175) \\ &= 175 * 1.029 \\ &= 180 \text{ (rounded)}\end{aligned}$$

If a student is enrolled for only part of the day or part of the school year, then their membership should be prorated to reflect the amount of time the student was actually enrolled in relation to what a full- time student normally would have been enrolled.

For example, if a student was enrolled for 4 periods each day in a 7-period school day for all 180 school days, the student's aggregate membership would be 4/7 of 180 days or 103 days.

If a student was enrolled for 7 periods each day in a 7-period day for 103 school days, the student's membership would also be 103 days.

The following constraints apply in calculating aggregate membership:

1. The sum of regular plus self-contained special education and self-contained YIC membership days may not exceed 180 days. Self-contained special education students are public school students with an IEP or YIC, who receives 180 minutes or more of special education or YIC related services during a typical school day.

2. The sum of regular and resource special education membership days may not exceed 360 days. Resource special education students are students who receive 1 to 179 minutes of special education services during a typical school day consistent with the students' IEP provided for under the Individuals with Disabilities Education Act (IDEA), 20 U.S.C. Sec. 1400 et seq., amended in 2004.

3. Sum of regular, ISI-1 and ISI-2 YIC membership days may not exceed 360 days.

The following exceptions also apply to calculating students' aggregate membership:

1. LEAs may count a student in membership for the equivalent in hours up to one period each school day if the student: a. has been released from school upon the parent's request during the school day for religious instruction or an individual learning activity consistent with the student's SEOP/plan for college and career readiness or b. is exempted from school attendance under 53G-6-204 for home schooling and they participate in one more extracurricular activity under R277-438.

2. LEAs may count a student in membership for the equivalent in hours for all periods each school day if the student is enrolled in:

- a. A concurrent enrollment program that satisfies all the criteria of R277-713
- b. A private school without religious affiliation under a contract initiated by an LEA which directs that the instruction be paid by public funds. Contracts should be approved by the LEA board in an open meeting.
- c. A foreign exchange student program under 53G-6-707.
- d. Electronic high School or UCAT classes for credit which meet curriculum requirements, consistent with the student's SEOP/plan for college and career readiness and following written school counselor approval.
- e. A school operated by an LEA under a Utah Schools for the Deaf and the Blind IEP. These students may only be counted in regular (S1 record) membership and should not have an S2 record (for special education).

Average daily membership (ADM) is calculated by dividing the aggregate membership by 180. ADM is converted to WPU's (Weighted Pupil Units) used in funding formulas

### **School Transfers**

In an effort to retain the benefits of neighborhood schools, to maintain strong school and community loyalty, and to promote stability and predictability of student

enrollment numbers, it is strongly preferred that students who transfer out of Rockwell Charter High School, enroll in the district boundaries in which they reside. Unless transferring to another Charter School.. In addition, students who have been enrolled in and attending a school other than their boundary school may return to their boundary school by following the procedures in this section.

1. Students Returning to District Boundary School After Completion of Any Grade Level:

Students who have been or are currently enrolled in and attending a charter school, a private school, a school outside of the district, or a non-boundary school within the district, and who will complete a grade level at that particular school, may enroll in their boundary junior high school, or high school. Enrollment and registration information should be submitted as soon as possible, but no later than the first day of school.

2. Students Returning to District Boundary School During the Current School Year:

Students who are currently enrolled in and attending a charter school, a home school, a private school, a school outside of the district, or a non-boundary district school, and who wish to return and enroll in their boundary school may do so in accordance with the conditions set forth below:

- (a) providing notice to and properly unenrolling the student from the non-boundary school;
- (b) providing the boundary school with the student's educational records from the previous nonboundary school;
- (c) completing the applicable enrollment and registration forms;
- (d) providing any required documentation and information; and
- (e) obtaining authorization and approval from the school confirming that there are no current academic, attendance, or behavioral issues or concerns that need to be specifically addressed prior to enrollment.

3. Unsafe School Choice

Student who attends a persistently dangerous public school or who becomes a victim of a violent criminal offense while in or on the grounds of a public school that the student attends, be allowed to attend a safe public school, including a public charter school.

## **Exhibit A**

1. Name of the charter school: **Rockwell Charter High School**
2. Charter school applicant: **Rockwell Charter High School**
3. Location: The charter school is established in **Eagle Mountain**, located within the **Alpine School District**, which is material to its authorization.
4. Mission statement: **The mission of Rockwell Charter High School is to prepare students to be successful in their post secondary pursuits by fostering creativity, encouraging collaboration, and empowering students to take responsibility for their own learning and future.**
5. Purpose(s) of the charter school:
  - A. **Confidence to Improve Student Learning.**
    - i. Rockwell Charter High School will utilize research-based teaching methods and curriculum. RCHS will guide students in the direction of postsecondary success and challenge each student academically. Informal and formal assessments will allow the school to monitor student progress and make accommodations based on individual needs. In order to accomplish these goals, RCHS will provide professional development in order to ensure effective delivery of these programs.
  - B. **Encourage the Use of Innovative Teaching Methods**
    - i. RCHS will employ research-based methods of instruction. (ie. project based, discovery based, direct instruction, the Socratic Method, and 21st Century Learning skill, etc...) Teachers will also be encouraged to explore additional research-based methods and use best practices to meet the needs of their classes. Students will have access to educational opportunities through technology.
  - C. **Increase Choice of Learning Opportunities**
    - i. Rockwell will offer academic pursuits, service hours, and leadership opportunities in many areas as determined by student interest and need. Students will be able to access accredited coursework online. RCHS will offer Advanced Placement and concurrent enrollment college courses.
    - ii. Students who have not had their needs met (high classroom sizes, attending a school not meeting state test standards, etc.) by traditional public schools may discover Rockwell fulfills those needs. The school's outreach efforts and random lottery procedures will ensure each student has an equal chance of being accepted. RCHS will work to maintain an open dialogue with traditional middle and high schools to develop programs and foster new ideas on how to remediate successfully for students needing such support.
6. **Key elements of the charter school:**
  - A. Rockwell will have a mentoring course and curriculum that designates a specialized time for teachers to support students in building relationships, SEL, life skills and preparation, service learning, and school success.
  - B. Rockwell will continue to maintain a High Graduation Rate. This is accomplished through individualized plans to help reach graduation from when students begin at Rockwell. Rockwell will help develop and foster new ideas on how to remediate students needing support for success.
  - C. Rockwell focuses on assisting students to better their learning through focusing on individual needs of our students. Small class sizes assist in this focus.
  - D. Teachers at Rockwell will be given collaboration time throughout the month to allow teachers to collaborate on: (1) Student needs through Mentoring Collaboration teams; (2) School wide-direction Committees; and (3) Subject Collaboration time